

Glossary

Annualization

A budgetary adjustment that identifies the remaining full year costs for budget items that were partially funded in the prior year.

Appropriation

Provides a specific amount of spending authority authorized by the Legislature to an agency or program, for a given purpose for a specified period of time.

Continuous or Perpetual Appropriation

An ongoing statutory appropriation of money not set by annual legislative action.

Original Appropriation

Reflects the amounts shown in original appropriation bills before re-appropriations (carryover) and supplemental appropriations. In some instances, legislative authority is given to enable an agency to carry over any unexpended balances to the next fiscal year, thus increasing the total appropriated spending authority over the amounts designated in the original appropriation bill.

Supplemental Appropriation

Refers to action taken on the current year appropriation acts. These changes to the original appropriation may add funds or provide transfers between summary objects, funds, programs, or agencies.

Rescission

Refers to action taken on the current year appropriation acts. These changes to the original appropriation rescind or remove previously enacted spending authority in whole or in part.

Classification of Funds

In the *Legislative Fiscal Report*, the hundreds of funds used by state government in the budgeting process are condensed into three general categories. The appropriation bills, however, cite the specific fund detail for spending authority. The three general categories are:

General

Consists of moneys received by the state from the collection of taxes, and certain licenses and fees not specifically appropriated to any other account, and which are used to finance the general operations of state government.

Dedicated

Dedicated funds are revenue received from a specified source or sources, and disbursed for a specific function of government as required by law (e.g. the State Highway Fund is partially a collection from motor fuels tax and vehicle registration fees and is dedicated specifically to state highway construction and improvements).

Dedicated funds include moneys from the sale of goods or services rendered to the general public and other political entities. For example, one state agency may require the services of the State Copy Center and payment for this service would be done by transfer, debiting the first agency and crediting the Copy Center.

Federal

Moneys from the federal government for specified state services.

Change in Employee Compensation (CEC)

A budgetary adjustment for increases in salary funding and variable benefit costs for classified and exempt state employees.

Classification of Expenditures (Object Class)

The state accounting system provides information at three levels of detail. The highest, most standardized level that is used in both the *Legislative Fiscal Report* and in appropriation bills, consists of four summary object classifications:

Personnel Costs (PC)

Includes the salaries of employees, whether full-time, part-time, irregular or seasonal help, as well as compensation of members of boards and commissions.

Also included are the employer's share of contributions related to those employees, such as retirement, health and life insurance, worker's compensation, employment security and social security.

Operating Expenditures (OE)

Includes all expenses for private contract services, travel, consumable supplies, software, and minor items of equipment that have an estimated life of less than two years.

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Capital Outlay (CO)

Includes all expenses for land, highways, buildings, fixtures and fixed equipment and structures (which also includes additions, replacements, major repairs, renovations and salaries of non-agency personnel in connection therewith). Automobiles, domestic animals, machinery, equipment and furniture, which will have a useful life or service substantially more than two years are also included. Budget development guidelines require a minimum request of \$500 per item to be classified as capital outlay.

Trustee and Benefit Payments (T/B)

Includes payments passed through to an individual (e.g. welfare or retirement benefits) or another governmental entity which provides a service.

Decision Unit (DU)

A decision unit is a specific numbered item in the budget request. DUs are standardized throughout the budget process so that statewide information may be summarized and reported. They are used to identify any change in a performance level and costs associated with that change. Benchmark decision units are the subtotal of all previous decision units.

Deficiency Warrant

Expenditures that are authorized by statute but for which no specific appropriation is provided until after an actual expense is incurred (e.g. expenses related to fire suppression and agricultural pest eradication).

Encumbrances

Obligations for expenses incurred in a fiscal year but not paid until after the end of that fiscal year.

Fiscal Year

Represents the accounting year used by the state that begins July 1 and runs through June 30 of the following year (e.g. fiscal year 2010 begins July 1, 2009 and ends June 30, 2010).

Full-Time Equivalent Positions (FTP)

The use of FTPs is a means of counting position totals when different amounts of time or hours-worked are involved. For example, a program using two half-time positions has the same personnel requirements as a program using one full-time position. Both programs would reflect 1.0 FTP, although the former would employ two individuals.

All budgeted permanent full-time and permanent part-time positions, including limited service positions, are to be included in the FTP count. Seasonal and temporary help, overtime or other group positions are not reflected in the FTP count.

Fund

A fund is a sum of money accrued from specific sources (see "Classification of Funds") and set aside for general or specific uses. Note: "fund" and "account" are often used interchangeably.

Fund Shift

Replaces one fund source with another to maintain existing levels of service.

Group Positions

A portion of an agency's budgeted personnel costs which provides for the compensation of temporary positions and members of certain boards and commissions. These positions are not included in an agency's total FTP count. For example, seasonal crop inspectors are included in the group positions of the Department of Agriculture.

Inflationary Adjustments

Funding for a general increase in agency operating expenses based on inflation, for items such as supplies, travel and postage. A medical inflation adjustment for trustee and benefit payments is also allowable.

Line Item

This decision unit series has been renamed from "enhancement" to "line item". Line items will include all program expansions, discretionary adjustments, occupancy costs, new personnel, and some fund shifts.

Lump Sum

Appropriations that provide amounts of spending authority from designated funds, without specifying if they are restricted to personnel costs, operating expenditures, capital outlay and/or trustee and benefit payments. Because lump sum spending authority is an exception to the state budget laws, it requires specific legislative authorization and approval.

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Maintenance of Current Operations (MCO)

The level of funding necessary to maintain the same level of service or activity for the coming fiscal year as was provided for in the current fiscal year.

Non-Cognizable Funds

Funds available to any state agency from sources other than state funds and if not cognizable (known) at the time the appropriations are set. Use of non-cognizable spending authority is granted through the Division of Financial Management on behalf of the Board of Examiners, and is contingent upon not increasing state liability after the receipt of the non-state funds.

Nondiscretionary Adjustment

Adjustments necessary to maintain current operations over which, the agency has no control. These adjustments should be made because of a caseload adjustment. The following criteria are used as a guideline to determine whether the request is a caseload adjustment:

1. Cost adjustment is demographically-driven;
2. Participation in the program is eligibility-driven;
3. The agency has no ability to control the demographics or eligibility criteria;
4. The agency has no choice but to provide the service to those meeting the eligibility criteria; and
5. Costs are not associated with the opening of a new or expanded facility.

Object Transfer

State law permits agencies to transfer spending authority from certain standard object classifications to others, e.g. from personnel costs to operating expenditures. Object transfers have some limitations and require approval by the Division of Financial Management on behalf of the Board of Examiners. Agencies may also request object transfers through the budget process.

Personnel Cost Rollups

A budgetary adjustment for increases in the cost of maintaining a range of employer-paid benefits for state employees such as Social Security, retirement (PERSI), unemployment insurance, health insurance, and sick leave.

Reappropriation or Carryover Authority

Allows unused spending authority from one fiscal year to be carried over into the next fiscal year, for one-time expenses. Since this is an exception to the

state budget laws and is not provided for in statute, it requires specific legislative authorization and approval.

Reclassify

Upon the request of an agency, a specific position may be reclassified upward or downward as determined by the Division of Human Resources, based on specific job responsibilities. For example, an agency may request an Administrative Assistant 1 position to be reclassified as an Administrative Assistant 2 position.

Refactor

The Division of Human Resources may revise the pay grade for an entire class of positions statewide. For example, the pay grade for all Administrative Assistant 1 positions throughout the state could be refactored from pay grade F to pay grade G based on the type of responsibilities and tasks they are expected to perform. Refactoring frequently results in a pay rate change for that position classification. Refactoring requires approval from the Division of Financial Management if there would be fiscal impact.

Replacement Items

One-time funding provided for the replacement of certain operating items (e.g. software) and capital outlay items (e.g. computers, furniture) necessary for Maintenance of Current Operations.

Wage and Salary Report

A series of reports produced by the Employee Information System (EIS) of the State Controller's Office that identifies wages, salaries and related benefit costs for all budgeted positions. This report also projects cost increases for the current and following fiscal year.

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